

Exhibit

A

INTERNAL REVENUE SERVICE
W & I - FIELD ASSISTANCE
ST. LOUIS, MO 63103

DEC 8 1 2014

RECEIVED
34606

FORM 706

ESTATE OF

MICHAEL P. CONNELLY

Social Security [REDACTED]

Date of Death: 10/01/2013

District Director
Internal Revenue Service

Re: Internal Revenue Form 706 for the
Estate of Michael P. Connelly
Date of Death: 10/01/2013
[REDACTED]

Gentlemen:

Thomas A. Connelly, as Trustee of the Michael Patrick Connelly Indenture of Trust dated 08/15/1990, as amended and restated, hereby make written application for determination of the amount of Federal Estate Taxes instant thereto, and for discharge from personal liability thereof, all pursuant to Section 2204 of the Internal Revenue Code of 1986, as amended.

Very truly yours,



Thomas A. Connelly, Trustee

Form 706 (Rev. August 2013) Department of the Treasury Internal Revenue Service		United States Estate (and Generation-Skipping Transfer) Tax Return		OMB No. 1545-0015																																																																																																					
<p>► Estate of a citizen or resident of the United States (see instructions). To be filed for decedents dying after December 31, 2012.</p> <p>► Information about Form 706 and its separate instructions is at www.irs.gov/form706.</p>																																																																																																									
<p>Part 1 - Decedent and Executor</p> <p>1a Decedent's first name and middle initial (and maiden name, if any) Michael P.</p> <p>1b Decedent's last name Connelly</p> <p>3a City, town, or post office; county, state or province, country; and ZIP or foreign postal code: St. Louis County, MO</p> <p>3b Year domicile established 1954</p> <p>4 Date of birth 02/06/1954</p> <p>5 Date of death 10/01/2013</p> <p>6a Name of executor (see instructions) Thomas A. Connelly</p> <p>6b Executor's address (number and street including apartment or suite no.; city, town, or post office; state or province; country; and ZIP or foreign postal code) and phone no. 10223 Greenwich Place St. Louis, MO 63123 Phone no.</p> <p>6c Executor's social security number (see instructions) 492-44-2437</p> <p>6d If there are multiple executors, check here <input type="checkbox"/> and attach a list showing the names, addresses, telephone numbers, and SSNs of the additional executors.</p> <p>7a Name and location of court where will was probated or estate administered St. Louis County Probate, St. Louis, MO</p> <p>7b Case number 13SL-PR02939</p> <p>8 If decedent died testate, check here <input checked="" type="checkbox"/> and attach a certified copy of the will.</p> <p>9 If you extended the time to file this Form 706, check here <input checked="" type="checkbox"/></p> <p>10 If Schedule B-1 is attached, check here <input type="checkbox"/> 11 If you are estimating the value of assets included in the gross estate on line 1 pursuant to the special rule of Reg. section 20.2010-2(f)(4) 7(b), check here <input type="checkbox"/></p>		<p>Part 2 - Tax Computation</p> <table border="1"> <tr><td>1</td><td>Total gross estate less exclusion (from Part 5-Recapitulation, item 13)</td><td>1</td><td>6721596.</td></tr> <tr><td>2</td><td>Tentative total allowable deductions (from Part 5-Recapitulation, item 24)</td><td>2</td><td>3008032.</td></tr> <tr><td>3a</td><td>Tentative taxable estate (subtract line 2 from line 1)</td><td>3a</td><td>3713564.</td></tr> <tr><td>3b</td><td>State death tax deduction</td><td>3b</td><td></td></tr> <tr><td>3c</td><td>Taxable estate (subtract line 3b from line 3a)</td><td>3c</td><td>3713564.</td></tr> <tr><td>4</td><td>Adjusted taxable gifts (see instructions)</td><td>4</td><td></td></tr> <tr><td>5</td><td>Add lines 3c and 4</td><td>5</td><td>3713564.</td></tr> <tr><td>6</td><td>Tentative tax on the amount on line 5 from Table A of the instructions</td><td>6</td><td>1431226.</td></tr> <tr><td>7</td><td>Total gift tax paid or payable (see instructions)</td><td>7</td><td></td></tr> <tr><td>8</td><td>Gross estate tax (subtract line 7 from line 6)</td><td>8</td><td>1431226.</td></tr> <tr><td>9a</td><td>Basic exclusion amount</td><td>9a</td><td>5250000.</td></tr> <tr><td>9b</td><td>Deceased spousal unused exclusion (DSUE) amount from predeceased spouse(s), if any (from Section D, Part 6-Portability of Deceased Spousal Unused Exclusion)</td><td>9b</td><td></td></tr> <tr><td>9c</td><td>Applicable exclusion amount (add lines 9a and 9b)</td><td>9c</td><td>5250000.</td></tr> <tr><td>9d</td><td>Applicable credit amount (tentative tax on the amount in 9c from Table A in the instructions)</td><td>9d</td><td>2045800.</td></tr> <tr><td>10</td><td>Adjustment to applicable credit amount (May not exceed \$6,000. See instructions.)</td><td>10</td><td></td></tr> <tr><td>11</td><td>Allowable applicable credit amount (subtract line 10 from line 9d)</td><td>11</td><td>2045800.</td></tr> <tr><td>12</td><td>Subtract line 11 from line 8 (but do not enter less than zero)</td><td>12</td><td>0.</td></tr> <tr><td>13</td><td>Credit for foreign death taxes (from Schedule P). (Attach Form(s) 706-CE.)</td><td>13</td><td></td></tr> <tr><td>14</td><td>Credit for tax on prior transfers (from Schedule Q)</td><td>14</td><td></td></tr> <tr><td>15</td><td>Total credits (add lines 13 and 14)</td><td>15</td><td></td></tr> <tr><td>16</td><td>Net estate tax (subtract line 15 from line 12)</td><td>16</td><td>0.</td></tr> <tr><td>17</td><td>Generation-skipping transfer (GST) taxes payable (from Schedule R, Part 2, line 10)</td><td>17</td><td></td></tr> <tr><td>18</td><td>Total transfer taxes (add lines 16 and 17)</td><td>18</td><td></td></tr> <tr><td>19</td><td>Prior payments (explain in an attached statement)</td><td>19</td><td>550229.</td></tr> <tr><td>20</td><td>Balance due (or overpayment) (subtract line 19 from line 18)</td><td>20</td><td>-550229.</td></tr> </table>				1	Total gross estate less exclusion (from Part 5-Recapitulation, item 13)	1	6721596.	2	Tentative total allowable deductions (from Part 5-Recapitulation, item 24)	2	3008032.	3a	Tentative taxable estate (subtract line 2 from line 1)	3a	3713564.	3b	State death tax deduction	3b		3c	Taxable estate (subtract line 3b from line 3a)	3c	3713564.	4	Adjusted taxable gifts (see instructions)	4		5	Add lines 3c and 4	5	3713564.	6	Tentative tax on the amount on line 5 from Table A of the instructions	6	1431226.	7	Total gift tax paid or payable (see instructions)	7		8	Gross estate tax (subtract line 7 from line 6)	8	1431226.	9a	Basic exclusion amount	9a	5250000.	9b	Deceased spousal unused exclusion (DSUE) amount from predeceased spouse(s), if any (from Section D, Part 6-Portability of Deceased Spousal Unused Exclusion)	9b		9c	Applicable exclusion amount (add lines 9a and 9b)	9c	5250000.	9d	Applicable credit amount (tentative tax on the amount in 9c from Table A in the instructions)	9d	2045800.	10	Adjustment to applicable credit amount (May not exceed \$6,000. 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<p>Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than the executor) is based on all information of which preparer has any knowledge.</p>																																																																																																									
<p>Sign Here</p> <p>Signature of executor Thomas A. Connelly</p> <p>Date 12-31-13</p>																																																																																																									
<p>Paid Preparer Use Only</p> <p>Print/Type preparer's name Bennett S. Keller</p> <p>Preparer's signature [Signature]</p> <p>Date 12/31/14</p> <p>Check <input type="checkbox"/> if Preparer is self-employed</p> <p>Firm's name Lathrop & Gage, LLP</p> <p>Firm's address 7701 Forysth, Suite 400 Clayton, MO 63105</p> <p>Firm's EIN [Redacted]</p> <p>Phone no. (314) 613-2800</p>																																																																																																									

Form 706 (Rev. 8-2013)

Estate of: Michael P. Connelly
Part 3 - Elections by the Executor

Note. For information on electing portability of the decedent's DSUE amount, including how to opt out of this election, see Part 6-Portability of Deceased Spousal Unused Exclusion.

Note. Some of the following elections may require the posting of bonds or liens.

Please check "Yes" or "No" box for each question (see instructions).

	Yes	No
1 Do you elect alternate valuation?		X
2 Do you elect special-use valuation? If "Yes," you must complete and attach Schedule A-1		X
3 Do you elect to pay the taxes in installments as described in section 6166? If "Yes," you must attach the additional information described in the instructions. Note. By electing section 6166 installment payments, you may be required to provide security for estate tax deferred under section 6166 and interest in the form of a surety bond or a section 6324A lien.		X
4 Do you elect to postpone the part of the taxes due to a reversionary or remainder interest as described in section 6163?		X

Part 4 - General Information

Note. Please attach the necessary supplemental documents. You must attach the death certificate. (See instructions)

Authorization to receive confidential tax information under Reg. section 601.504(b)(2)(i); to act as the estate's representative before the IRS; and to make written or oral presentations on behalf of the estate:

Name of representative (print or type)	State	Address (number, street, and room or suite no., city, state, and ZIP code)	
Bennett S. Keller	MO	7701 Forsyth, Suite 500 Clayton, MO 63105	
I declare that I am the <input checked="" type="checkbox"/> attorney/ <input type="checkbox"/> certified public accountant/ <input type="checkbox"/> enrolled agent (check the applicable box) for the executor. I am not under suspension or disbarment from practice before the Internal Revenue Service and am qualified to practice in the state shown above.			
Signature	GA# number	Date	Telephone number
	4005-19314R	12-31-19	314-613-2800

1 Death certificate number and issuing authority (attach a copy of the death certificate to this return).

#124-13-302585, St Louis Cnty Hlt Dept (Ex C)

2 Decedent's business or occupation. If retired, check here ☐ and state decedent's former business or occupation.

Self-Employed

3a Marital status of the decedent at time of death:

☐ Married ☐ Widow/widower ☐ Single ☐ Legally separated ☒ Divorced

3b For all prior marriages, list the name and SSN of the former spouse, the date the marriage ended, and whether the marriage ended by annulment, divorce, or death.

Attach additional statements of the same size if necessary.

Patricia Connelly, date of marriage 11/09/1979

4a Surviving spouse's name	4b Social security number	4c Amount received (see instructions)
None		
5 Individuals (other than the surviving spouse), trusts, or other estates who receive benefits from the estate (do not include charitable beneficiaries shown in Schedule D) (see instructions).		
Name of individual, trust, or estate receiving \$5,000 or more	Identifying number	Relationship to decedent
See Statement 1	DEC 8 1 2014 RECEIVED 34606	
All unascertainable beneficiaries and those who receive less than \$5,000		4920.
Total		3713564.

If you answer "Yes" to any of the following questions, you must attach additional information as described.

	Yes	No
6 Is the estate filing a protective claim for refund? If "Yes," complete and attach two copies of Schedule PC for each claim.		X
7 Does the gross estate contain any section 2044 property (qualified terminable interest property (QTIP) from a prior gift or estate)? (see instructions)		X
8a Have federal gift tax returns ever been filed? If "Yes," attach copies of the returns, if available, and furnish the following information:		X
b Period(s) covered	a Internal Revenue office(s) where filed	
9a Was there any insurance on the decedent's life that is not included on the return as part of the gross estate?	X	
b Did the decedent own any insurance on the life of another that is not included in the gross estate?		X

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10-3-1-16

Page 2

Form 706 (Rev. 8-2013)

Estate of: Michael P. Connelly**Part 4 - General Information** (continued)

If you answer "Yes" to any of the following questions, you must attach additional information as described.		Yes	No
10	Did the decedent at the time of death own any property as a joint tenant with right of survivorship in which (a) one or more of the other joint tenants was someone other than the decedent's spouse, and (b) less than the full value of the property is included on the return as part of the gross estate? If "Yes," you must complete and attach Schedule E.		X
11 a	Did the decedent, at the time of death, own any interest in a partnership (for example, a family limited partnership), an unincorporated business, or a limited liability company; or own any stock in an inactive or closely held corporation?	X	
b	If "Yes," was the value of any interest owned (from above) discounted on this estate tax return? If "Yes," see the instructions on reporting the total accumulated or effective discounts taken on Schedule F or G.	X	
12	Did the decedent make any transfer described in sections 2035, 2036, 2037, or 2038? (see instructions) If "Yes," you must complete and attach Schedule G.	X	
13 a	Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime?	X	
b	Were there in existence at the time of the decedent's death any trusts not created by the decedent under which the decedent possessed any power, beneficial interest, or trusteeship?		X
c	Was the decedent receiving income from a trust created after October 22, 1986, by a parent or grandparent?		X
d	If "Yes," was there a GST taxable termination (under section 2612) on the death of the decedent?		
e	If there was a GST taxable termination (under section 2612), attach a statement to explain. Provide a copy of the trust or will creating the trust, and give the name, address, and phone number of the current trustee.		
f	Did the decedent at any time during his or her lifetime transfer or sell an interest in a partnership, limited liability company, or closely held corporation to a trust described in lines 13a or 13b?		X
g	If "Yes," provide the EIN for this transferred/sold item.		
14	Did the decedent ever possess, exercise, or release any general power of appointment? If "Yes," you must complete and attach Schedule H.		X
15	Did the decedent have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?		X
16	Was the decedent, immediately before death, receiving an annuity described in the "General" paragraph of the instructions for Schedule I or a private annuity? If "Yes," you must complete and attach Schedule I.		X
17	Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a predeceased spouse under section 2056(b)(7) and which is not reported on this return? If "Yes," attach an explanation.		X

Part 5 - Recapitulation. Note. If estimating the value of one or more assets pursuant to the special rule of Reg. section 20.2010-2T(a)(7)(ii), enter on both lines 10 and 23 the amount noted in the instructions for the corresponding range of values. (See instructions for details.)

Item no.	Gross estate	Alternate value	Value at date of death
1	Schedule A - Real Estate	1	152355.
2	Schedule B - Stocks and Bonds	2	0.
3	Schedule C - Mortgages, Notes, and Cash	3	10503.
4	Schedule D - Insurance on the Decedent's Life (attach Form(s) 712)	4	1058010.
5	Schedule E - Jointly Owned Property (attach Form(s) 712 for life insurance)	5	21553.
6	Schedule F - Other Miscellaneous Property (attach Form(s) 712 for life insurance)	6	138628.
7	Schedule G - Transfers During Decedent's Life (attach Form(s) 712 for life insurance)	7	4080325.
8	Schedule H - Powers of Appointment	8	0.
9	Schedule I - Annuities	9	1250222.
10	Estimated value of assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii)	10	
11	Total gross estate (add items 1 through 10)	11	6721596.
12	Schedule U - Qualified Conservation Easement Exclusion	12	
13	Total gross estate less exclusion (subtract item 12 from item 11). Enter here and on line 1 of Part 2 - Tax Computation	13	6721596.
Item no.	Deductions	Amount	
14	Schedule J - Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims	14	207738.
15	Schedule K - Debts of the Decedent	15	2800294.
16	Schedule L - Mortgages and Liens	16	
17	Total of items 14 through 16	17	3008032.
18	Allowable amount of deductions from item 17 (see the instructions for item 18 of the Recapitulation)	18	3008032.
19	Schedule L - Net Losses During Administration	19	
20	Schedule L - Expenses Incurred in Administering Property Not Subject to Claims	20	
21	Schedule M - Bequests, etc., to Surviving Spouse	21	
22	Schedule O - Charitable, Public, and Similar Gifts and Bequests	22	
23	Estimated value of deductible assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii)	23	
24	Tentative total allowable deductions (add items 18 through 23). Enter here and on line 2 of the Tax Computation	24	3008032.

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Part 6 - Portability of Deceased Spousal Unused Exclusion (DSUE)

A decedent with a surviving spouse elects portability of the deceased spousal unused exclusion (DSUE) amount, if any, by completing and timely-filing this return. No further action is required to elect portability of the DSUE amount to allow the surviving spouse to use the decedent's DSUE amount.

The estate of a decedent with a surviving spouse may opt out of electing portability of the DSUE amount. Check here and do not complete Sections B and C of Part 6 only if the estate opts **NOT** to elect portability of the DSUE amount. ☐

Yes	No
-----	----

If "Yes," the DSUE amount portable to a surviving spouse (calculated in Section C, below) is preliminary and shall be redetermined at the time of the final distribution or other taxable event imposing estate tax under section 2056A. See instructions for more details.

Complete the following calculation to determine the DSUE amount that can be transferred to the surviving spouse.

- | | | |
|----|--|----|
| 1 | Enter the amount from line 9c, Part 2 - Tax Computation | 1 |
| 2 | Reserved | 2 |
| 3 | Enter the value of the cumulative lifetime gifts on which tax was paid or payable (see instructions) | 8 |
| 4 | Add lines 1 and 3 | 4 |
| 5 | Enter the amount from line 10, Part 2 - Tax Computation | 5 |
| 6 | Divide amount on line 5 by 40% (0.40) (do not enter less than zero) | 8 |
| 7 | Subtract line 8 from line 4 | 7 |
| 8 | Enter the amount from line 5, Part 2 - Tax Computation | 8 |
| 9 | Subtract line 8 from line 7 (do not enter less than zero) | 9 |
| 10 | DSUE amount portable to surviving spouse (Enter lesser of line 9 or line 9a, Part 2 - Tax Computation) | 10 |

Provide the following information to determine the DSUE amount received from deceased spouses.

[illegible]

Add the amount from Part 1, column D and the total from Part 2, column E. Enter the result on line 9b, Part 2-Tax Computation.

Estate of: Michael P. Connelly

CONTINUATION SCHEDULE

Continuation of Schedule

G

(Enter letter of schedule you are continuing.)

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
	(Copy of appraisal attached hereto as Exhibit S)			600000.
3	50% Interest in 5200 Manchester, LLC (loan for \$432,000) (Appraisal attached hereto as Exhibit T)			65800.
4	385.90 shares of stock in Crown C Supply Company, Inc. (Copy of Stock Purchase Agreement attached hereto as Exhibit U)			3000000.
TOTAL. (Carry forward to main schedule.)				3665800.

000001 02-01-10